

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Entertainment Tax Act, 1939 – Act No.31 of 2005 –
Introduction of tax on Amusements and Recreations –Incorporation of
relevant Rules Notification – Orders – Issued.

REVENUE (CT.IV) DEPARTMENT

G.O.Ms.No. 110

Dated.10-2-2011.

Read the following:-

- 1)Act No.31 of 2005, dt.27.10.2005.
- 2)G.O.Ms.No.1271 & 1272, Revenue (CT.IV)Dept.,dt.7.10.2010.
- 3)From C.C.T's Ref.Rc.No.A1(3)/612/2005,dt.22.10.2010.

ORDER

The following notification will be published in an extraordinary
issue of the Andhra Pradesh Gazette Dated.14th February, 2011.

2. The Commissioner of Printing, Stationery and Stores Purchase
Department, Andhra Pradesh, Hyderabad is requested to supply 100
copies of the notification to this Department and 500 copies to the
Commissioner of Commercial Taxes. Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Commercial Taxes, A.P., Hyderabad (10 copies)
The Commissioner of Printing, Stationery & Stores Purchase
Department, A.P.Hyderabad for Publication of the notification(2 copies)
The Accountant General, A.P.Hyderabad.
The Pay & Accounts Officer, A.P. Hyderabad .
The District Treasury Officer, A.P. Hyderabad .
The Secretary, APVASTAT, Hyderabad.
The State Representative before the APVASTAT, Hyderabad.
The Director General, General Administration (V&E) Department.
BRKR Buildings, Hyderabad.

Copy to:

The Law (E) Department .
The Law (H) Department
The Finance & Planning (Expr.Rev.)Department.
The P.S. to Chief Minister.
SF/SC.

//FORWARDED BY ORDER //

SECTION OFFICER

P.T.O. for Notification.

NOTIFICATION

In exercise of the powers conferred by section 16 of the Andhra Pradesh Entertainments Tax Act, 1939, the Government of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Entertainments Tax Rules, 1939.

AMENDMENT

In the said Rules,

(1) in rule 3,-

(i) after clause(a) the following clause shall be inserted, namely, -

“(aa). “Amusement” means any form of amusement for which persons are required to make payment for admission to amusement arcade or amusement park or any such place by whatever name called”.

(ii) after clause (m) the following clause shall be inserted namely,-

“(mm). “Recreation” means any form of recreation including the recreation provided by theme parks, resorts, amusement parks, sports and games associations, cultural associations or any other association or any person or organisation, by whatever name called including magic shows, circuses, Go-Karting, Video and Computer games and musical concerts for which the persons are required to make payment for admission, but excluding such recreations which are organized to promote and propagate traditional and ancient arts like classical music, classical dances, folk arts”.

(2). after rule 4, the following rule shall be inserted, namely,:-

“4A. Admission to or participation in amusement or recreation or both”: In these Rules, “admission to or participation in amusement or recreation or both” and all cognate expressions shall include the admission and participation on payment of a person, admitted to or allowed to participate in one part of amusement or recreation to another part thereof subsequently and/or any place of amusement or recreation”.

(3) after rule 27, the following rules shall be inserted, namely,:-

“Payment of Entertainments Tax under section 4-C of the Act

27A. All Rules in Part II which are not inconsistent with the rules under this Part shall apply mutatis mutandis to this Part.

27B. Every proprietor, providing amusement or recreation or both on regular basis and required to pay tax under section 4-C of the Act, shall submit an application in Form IV-C to the Entertainment Tax Officer, having

jurisdiction at least thirty days before such amusement or recreation or both commence, duly furnishing the details, required therein. The Entertainment Tax Officer may, for sufficient reasons, condone the delay in the presentation of the application.

Provided that in cases where the amusement or recreation or both have already commenced as on the date of notification of the Rules, the proprietors shall submit the application, as prescribed above, within fifteen days from the date of such notification.

Provided further that in cases where amusement or recreation or both are held occasionally, the proprietors shall submit the application, as prescribed above, seven days earlier to the date of commencement of such amusement or recreation or both and furnish along with such application the details of all tickets or any of the sort, to be issued or sold to facilitate the admission to or participation in the amusement or recreation or both, as may be called for by the Entertainment Tax Officer.

27C. (1) The Entertainment Tax Officer shall, on receipt of the application under rule 27B and after satisfying himself that the particulars furnished in the application are correct and complete, fix the amount and the nature of the security to be furnished by the proprietor and the time within which such security should be furnished.

(2) After the security is furnished, the Entertainments Tax Officer shall grant the proprietor a permit in Form IV D.

(3) In the case of the proprietors, providing amusement or recreation or both, the amount of security, fixed by the Entertainments Tax Officer under sub-rule (1) of rule 27C, shall be five hundred rupees or an amount equivalent to the estimated amount of Entertainments tax payable by the proprietor for two months, whichever is more.

(4) In the case of the amusement or recreation or both, provided occasionally, the amount of security fixed by the Entertainments Tax Officer under sub-rule (1) of rule 27C shall be Rupees two thousands or seventy percent of the amount of tax calculated on the basis of the estimated collections on the sale of all the tickets, proposed to be sold for admission to or participation in the proposed amusement or recreation or both.

(5) The amount of security thus fixed, shall be subject to revision at any time, provided that the Entertainments Tax Officer may, after giving a reasonable opportunity of being heard to the

proprietor and for reasons to be recorded in writing, revise the amount of security at any time, if he considers that the security, fixed earlier, is low.

- 27D. Every proprietor, providing amusement or recreation or both either on regular basis or occasionally, shall maintain correct and complete account in Form V-B in respect of all tickets sold or all payments for admission to or participation in the amusement or recreation or both.
- 27E. Every proprietor, providing amusement or recreation or both either on regular basis or occasionally, shall submit a return in Form VI-D to the Entertainment Tax Officer of the area so as to reach within fifteen days from the close of the month to which such return relates or within three days from the close of the entertainment or recreation, as the case may be. The return shall be accompanied by a treasury receipt in the appropriate form or a crossed Cheque or a demand draft drawn in favour of the Entertainment Tax Officer as the proof of payment of tax, payable in full, under section 4-C.
- 27F. If no return is submitted by the proprietor, providing amusement or recreation or both, in respect of any month on the due date or in respect of any shows or events of amusement or recreation or if the return, submitted, appears to the Entertainment Tax Officer to be incorrect or incomplete or is not accompanied by a treasury receipt or the crossed Cheque or demand draft for the full amount, shall after making such enquiries as he considers necessary and after giving the proprietor a reasonable opportunity of proving the correctness of the return pass an order assessing to the best of his judgement the Entertainment Tax, payable under section 4-C. The Entertainment Tax Officer shall thereupon serve a notice calling upon him to pay the Entertainment Tax due, in respect of the amusement or recreation or both within a week from the date of service of the said notice. If the Entertainment Tax in respect of the amusement or recreation or both is not paid within the time specified, the Entertainment Tax Officer may adjust an amount equivalent to the Entertainment Tax due from the proprietor out of the amount furnished as security under Rule 3 and credit towards the Entertainment Tax payable by the proprietor. If the amount of security with the Entertainments Tax Officer falls short of the Entertainment tax due, the balance, outstanding after adjusting the security in full, shall be recovered in the manner provided in section 10 of the Act.

Provided that whenever the Entertainments Tax Officer passes an order assessing the Entertainment tax payable at a figure higher than the amount shown in the return as due he shall record the reasons thereof in writing and shall furnish the proprietor with a copy of the order.

27G. The security furnished under Rule 27C shall be maintained in full, so long as the permit continues to be in force and shall be liable for forfeiture if the returns are not furnished on the due date along with the receipt for the tax or if the returns are found after due enquiry, to be inaccurate. The security shall also in the event of default be liable to adjustment towards the Entertainments tax due at any time without previous intimation.

27H. If the security amount is adjusted towards the tax the Entertainments Tax Officer shall demand the proprietor to furnish the security to the original amount fixed under rule 27C.

27I. (1) No proprietor shall admit or cause or permit to be admitted to the entertainment any person without a ticket or complimentary ticket.

(2) For the purpose of computation of tax all complimentary tickets shall be deemed to have been issued after collecting the price for admission to or participation in the amusement or recreation or both, as the case may be.

27J. (1) The proprietor shall keep Registers of payments for admission in Form V-B.

(2) The register of Form V-B shall be in the form of books, each containing one hundred leaves which shall be serially numbered.

(3) Each leaf of Form V-B shall bear the official seal of the Entertainment Tax Officer.

(4) The details of payment for admission shall be entered separately for each performance, soon after the close of the issue of the tickets, but in any case, not later than 60 minutes of the scheduled time for the commencement of the performance and an extract of the account for each day shall be sent to the Entertainments Tax Officer on the next working day.

Provided that in case of amusement and recreation, extending for a period more than one month, the details of payment received for admission, performance or participation, as the case may be, the details thereof shall be recorded at the close of each day in Form II and an extract of the account for each month shall be furnished to the Entertainments Tax Officer along with the return as required under Rule 27E.

27K. The permit shall be displayed in a conspicuous place and produced before inspecting officer on demand.

27L. (1) Where any ticket purporting or intended to authorize the admission to the entertainment of more than one person is issued, the ticket shall be clearly marked with the number of persons so authorized to be admitted and the total price charged for the ticket, and the proprietor shall not admit or cause or

permit to be admitted to the entertainment by virtue of that ticket a number of persons larger than what is marked on the ticket.

(2) For the purpose of calculating the Entertainments tax, chargeable in such case, there shall be deemed to be as many payments for admission as there are persons authorized to be admitted under the ticket and each of such payments shall be deemed to be equal in amount to the total price charged for the ticket, divided by the total number of persons so authorized”.

(4).after Rule 32, the following shall be inserted, namely;-

“Payment of tax on admissions to and participation in amusements and / or Recreations on payment of subscription or contributions

32A. (1) When the payment for admission to an entertainment or a series of entertainments is in a lump sum amount, paid as subscription or contribution to an institution and when such payment enables the persons making it also to exercise other privileges or rights in that institution, the proprietor shall apply to the Entertainments Tax Officer to fix such amount as appears to him to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable on such portion.

(2) Along with the application, the proprietor shall furnish details of the number of persons so subscribing or contributing, the amount realized, the number and nature of the entertainments, the rates of payment for admission for those who have not so subscribed or contributed and the nature of the other rights, privilege, etc., to which a person subscribing or contributing to the institution is eligible and also a copy of the rules and regulations, if any, of the institution. The Entertainments Tax Officer shall fix the amount which appears to him to represent the right of admission to the entertainment or a series of entertainment or a series of entertainments and the amount of tax payable thereon, and may require the proprietor to furnish such security as he may think fit.

(3) The amount of tax fixed by the Entertainments Tax Officer shall be paid by the proprietor within seven days from the date of receipt by him of the order of the officer aforesaid fixing the amount of tax due”.

(5) (i) After Form IV-B, the following Forms, IV-C and IV-D, shall be inserted, namely;-

FORM IV-C

**“ APPLICATION FOR PERMISSION TO PAY
ENTERTAINMENT TAX UNDER SEC.4-C OF THE ANDHRA
PRADESH ENTERTAINMENTS TAX ACT’1939**

(All Columns and Rows must be filled. If no information – write not applicable)

To
The Entertainment Tax Officer.... *(Enter Office Address here)*

.....
.....

- 1. ETIN: *(for Official use)*
- 2. Application Date:
- 3. Name of the Provider of Amusement and/or Recreation:
- 4. License Details, if any:
- 5. Type of Ambience: *Air Conditioned or Air Cooled or Open Air*
or
Other
- 6. Amusement and/or Recreation
Classification: *Theatre, Amusement Park, etc.,*
- 7. Local Area Category: *Name of Municipality with its classification*
or Village name with population as on last
census

- | Admission Class / category | Admission Rate (Rs.) |
|--|----------------------|
| 1. | : |
| 2. | : |
| 3. | : |
| 8. Address of the Provider of Amusement and/or Recreation etc: | |
| 9. City Name: | |
| 10. District Name: | |
| 11. Bank Name: | |
| 12. Phone: <i>With STD Code (040 24604940)</i> | |
| 13. E-Mail: | |
| 14. Tax Scheme: <i>Actual sale of tickets or composite</i> | |
| 15. Date of Commencement of Amusement and/or Recreation: | |

DECLARATION

I,(Name).....declare that the information furnished above is true, correct and complete to best of my knowledge and belief.

(Signature with Date)

PROPRIETOR DETAILS

(Separate page for each Proprietor)
(All Columns and Rows must be filled. If no information – write not applicable)

1. Proprietor First Name:	<div>Passport Size Photo</div>
2. Proprietor Last Name:	
3. Proprietor Father/Husband Name:	
4. Proprietor Father/Husband Last Name:	
5. Address:	
6. City Name:	
7. District Name:	

DECLARATION

I,(Name).....declare that the information furnished above is true, correct and complete to best of my knowledge and belief.

(Signature with Date)

FORM IV-D
PERMIT TO PAY THE AMOUNT OF TAX UNDER SECTION 4-C OF THE
ANDHRA PRADESH ENTERTAINMENTS TAX ACT’1939

Whereas Sri.....Provider of Amusement/Recreation, known as.....situated in.....falling within the jurisdiction of.....local authority has applied for permission to pay the amount of tax under Section 4-C of the Andhra Pradesh Entertainments Tax Act’1939.

And whereas I.....the Entertainment Tax Officer.....am satisfied that the applicant is eligible for the payment of tax under Section 4-C of the said Act and that the applicant has complied with conditions governing the grant of permission, I hereby permit Sri.....proprietor/provider of Amusement /Recreation in the name and style of to pay the amount of tax under Section 4-C of the Andhra Pradesh Entertainments Tax Act’1939 subject to the following conditions, namely:-

1. This permit shall be valid till the cancellation of the same for any reason. This permit may be revoked, suspended or cancelled at any time and no compensation shall be payable by Government on account of any loss caused to the proprietor by reason of such revocation, suspension or cancellation.
2. The Proprietor shall pay the amount of tax payable under Sec.4-C of the Andhra Pradesh Entertainments Tax Act’1939 every month in accordance with the rules in Part-IV of the Andhra Pradesh Entertainments Tax Rules’1939.

3. The Proprietor shall abide by the provisions of the Andhra Pradesh Entertainments Tax Act'1939 and the rules framed thereunder in so far as they are applicable to him and such other conditions as may from time to time be specified.
4. A correct and complete account should be maintained in Form-VB appended to the Andhra Pradesh Entertainment Tax Rules'1939 in respect of the amount collected for admission to and participation in the amusement or recreation provided everyday, showing if applicable, the number of tickets of each class issued and sold for each of such amusement or recreation and the amount received for such tickets. The account and the tickets remaining in stock shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators in the auditorium during any amusement or recreation.
5. A return for each month, giving the particulars prescribed in Form-VID for all sessions of amusements or recreations during the month shall be sent so as to reach the Office of the Entertainments Tax Officer on or before 15th of the succeeding month. The return shall be signed by the proprietor and shall be accompanied by the originals of the treasury receipt for the amount of tax paid or a cash receipt or a Cheque or a demand draft drawn in favour of the Entertainments Tax Officer for the amount of tax due.
6. The Proprietor shall intimate to the Entertainments Tax Officer the timings of the recreation or amusement and also every change in the programme in advance and such intimation shall reach the Entertainments Tax Officer at least 48 hours prior to the commencement of the changed programme, provided that the Entertainments Tax Officer concerned may consider condoning the delay in intimating the change, if he is satisfied that such delay was due to reasons beyond the control of the Proprietor.
7. No correction made in the permit shall be valid unless ordered and attested by the undersigned.
8. This permission is not transferable and liable to be revoked in the event of failure to comply with any of the provisions of the A.P. Entertainments Tax Act'1939 read with A.P. Entertainments Tax Rules.

Place:

Date:

(Seal)

Entertainments Tax Officer"

(ii) after Form V-A, the following Form V-B shall be inserted, namely,-

**" FORM – V-B
Register of Tickets Sold**

	Serial No.
[See Rules]	
1) Name & Style of the Amusement/Recreation
2) Place of Amusement/Recreation
3) Date of Amusement/Recreation

4) No. of Sessions and Timings of Amusement/Recreation
.....

5) Details of collections made:

Sl. No	Class or category of admission to/ participation in the amusement/ recreation	No. of Tickets sold	Payment for admission to/ participation in the amusement/ recreation	Amount received	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1					
2					
3					
	TOTAL				

6) Total Amount collected on admission to/participation in the amusement / recreation

Signature of the
Proprietor ”

(iii) after Form VI-B, the following Form VI-C shall be inserted, namely:-

“ FORM VI-C
Monthly Return to be filed by the Proprietor
(See Rules 15 and 27)

To

The Entertainments Tax Officer,

Sir,

I _____son of _____on behalf of the proprietor/licensee of _____situated in _____Mandal of _____District of _____furnish herewith the following particulars and the extract of the register in Form V-C for the week ending _____and enclose a crossed cheque/Demand draft/Treasury receipt bearing No. _____Dated _____for an amount of Rs._____towards the payment of the tax due for the month of _____

1. Statement of Collection of payment for admission to or participation in the amusement and / or recreation:

Category or class	Rate of admission	Number of persons admitted / allowed to participate	Amount collected	Rate of tax	Amount of tax
(1)	(2)	(3)	(4)	(5)	(6)
1.					
2.					
3.					
4.					

(i) Total tax due.:

(ii) Amount paid.:

(iii) Challan No./ Cheque No./D.D. No. date.
(In case of cheque/D.D. mention the name of the Bank).

Enclosure : (i) Extract of Register in Form V.
(ii) Challan/Cheque/D.D.

DECLARATION :

I _____ declare
that to the best of my knowledge and belief the information furnished above is true,
correct and complete.

Signature Status and relation to the Proprietor."

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

//FORWARDED BY ORDER //

SECTION OFFICER